

### **U.S. Department of the Treasury Alcohol and Tobacco Tax and Trade Bureau (TTB) Shutdown Plan**

The Anti-Deficiency Act, 31 U. S. C. 1341 and 1342, severely restricts the conduct of business by agencies during a lapse of appropriations.

TTB's contacts for shutdown planning and coordination are: Estelle Martin, Director of Acquisitions and Facilities Management Division (AFMD), who can be reached at (202) 453-2193, cell (202) 365-5994 or [estelle.martin@ttb.gov](mailto:estelle.martin@ttb.gov); and Crystal Thomas, Director of Human Resources Division (HRD), who can be reached at (202) 453-2145, cell (202) 738-6399 or [Crsytal.Thomas@ttb.gov](mailto:Crsytal.Thomas@ttb.gov).

Once appropriations have lapsed, the shutdown will encompass all of TTB's core mission business with the exception of those activities required to ensure that all tax collection remittances are processed, government property is secured and preserved, and criminal enforcement activities continue. All normal operations with the exception of those activities identified as excepted will cease and all further efforts will be devoted solely to closing down operations, protecting government property, and notification of employees including those on leave, in travel status, on detail, in training, or at temporary duty stations.

The excepted positions (Attachment A) were identified based on activities essential for safety of human life, protection of property (which includes processing tax return remittances), or to conduct orderly shutdown processes. The employees occupying positions that perform these activities are identified as excepted under this Shutdown Plan. If an activity is identified as excepted but not all the employees occupying positions that perform that activity are necessary under this Shutdown Plan, and the positions are in the bargaining unit, selection of excepted employees will be based on competitive level, seniority of government service, and the nature of work to be performed.

#### **A. Excepted Activities: Necessary for the Safety of Human Life or Protection of Property**

##### **TTB EXAMPLES:**

- Processing of tax returns which include remittances
- Continuing the TTB computer operations to prevent the loss of data in process

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- Protection of statute expiration, bankruptcy, liens and seizure cases
- Protection of Federal property
- Maintaining minimum staff necessary to handle budget matters related to the lapse in appropriations
- Maintaining minimum staff necessary to perform accounting functions and to prevent the loss of accounting data
- Administering contracts not effected by annual appropriations
- Maintaining minimal personnel to maintain safe conditions for essential personnel
- Maintaining criminal law enforcement and undercover operations
- Maintaining minimal staff necessary to secure TTB's assets and to transition the shutdown of operations to include:
  1. Shutdown notification activities such as the processing furlough letters
  2. Performing payroll functions for the period just prior to the appropriation lapse
  3. Completing inventories of property
  4. Securing and storing equipment, record, files, and work in progress

The remainder of TTB's activities are classified as non-excepted.

### **B. Non-Excepted Activities**

#### **TTB EXAMPLES**

- Most administrative functions not related to the safety of life and protection of property
- All non-criminal investigative activities, audit functions, examination of returns, processing of tax returns that do not include remittances
- Processing of permits, certificates of label approval, and manufacturer of non-beverage products drawback claims
- Laboratory services

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- Processing of Puerto Rico/Virgin Island cover over payments
- Information systems functions (except as necessary to prevent loss of data in process and revenue collections)
- Planning and training and professional development activities

## C. SHUTDOWN IMPACT

The total number of employees categorized as excepted by TTB falls within the five percent threshold established by OMB. See Attachment A for listing of positions and number of contractors needed under this plan.

### Information required by OMB Circular A-11

|   |          |
|---|----------|
| 1. Estimated time to complete shutdown of non-excepted activities                             | Half day |
| 2. Number of employees expected to be on board prior to implementation of shutdown activities | 502      |
| 3. Number of employees to be retained due to:   |          |
| a. Compensation is financed by a resource other than annual appropriations                    | 0        |
| b. Necessary to perform activities expressly authorized by law                                | 2        |
| c. Necessary to perform activities necessarily implied by law                                 | 8        |
| d. Necessary to the discharge of President's constitutional duties and powers                 | 0        |
| e. Necessary for protection of life and property  | 16       |
| 4. Total number of excepted employees   | 26       |

## D. EMPLOYEE NOTIFICATION PROCEDURES

There will be approximately 502 TTB employees and roughly 100 contractors on-board prior to implementation of the Shutdown Plan. Those employees assigned to TTB who are on other agencies' payrolls will be under the direction of their employing agencies' Shutdown Plan.

The nature of the work at TTB allows many employees to telework 100% of the time and their duty station is an office setting in their home. Also, many TTB employees have scheduled telework one or more days a week such as Monday or Friday. This requires TTB supervisors and managers when implementing the TTB Shutdown Plan to use numerous communication methods to notify employees, such as telephone, e-mail, and in-person contacts.

When the Administrator or designee receives information that a lapse in appropriations is imminent or has occurred, the following steps will be implemented:

Step 1 – The Administrator or designee will inform the Director of HRD and/or the Director of AFMD who will ensure that Union notification is provided prior to releasing a memorandum to all TTB employees providing guidance on furloughs, benefits, and other relevant information. In turn, the Director HRD and/or the Director AFMD will notify the heads of each directorate to initiate notification procedures and concurrently furnish a copy of the all employee memorandum to the heads of each directorate.

Step 2 – The Director of HRD, or in his/her absence the Director of AFMD, will notify the Union of a lapse in appropriations. A copy of this Shutdown Plan will be shared with the Union.

Step 3 – The Director of HRD will work with the HR service provider, at present BPD ARC, to issue guidance on furloughs and furlough letters to officially notify all employees of the shutdown. Furlough letters will be issued as soon as possible after official notification of the lapse in appropriations has been received by the Administrator or designated TTB official. On the first work day after the lapse of appropriations employees are expected to report to work for the orderly shutdown of TTB. Employees may report to their official duty station or use unscheduled telework. All employees will receive an e-mail from HRD about the shutdown which will include their official furlough letter. Employees will be required to acknowledge receipt of their furlough letter. As part of an orderly shutdown employees who reported to an office will acknowledge receipt

of their furlough letter by signing it and returning it either in person to HRD, in the case of employees whose official duty station is Washington, DC, or via fax or e-mail to TTB HRD at the fax telephone number or e-mail address provided in the furlough letter, in the case of any employee who has the appropriate equipment. Employees who wish to acknowledge receipt of their furlough letter electronically will access their virtual desktop in the normal manner and acknowledge receipt of their furlough letter by replying to the e-mail and stating "I acknowledge receipt of the TTB furlough letter." As part of the orderly shutdown all employees should (1) ensure all government property is properly secured and preserved, and (2) access WebTA to validate their time and attendance records. If the furlough starts in the middle of a pay period, the time and attendance records should indicate only the days and hours worked during that pay period and reasonable time to perform their part of the orderly shutdown, but the time and attendance related to orderly shutdown itself should not exceed 1 hour. Once an employee has completed his/her part of the orderly shutdown, unless he/she has been identified as excepted, he/she will be in a furlough status. Further detailed instructions regarding employee benefits, unemployment insurance, leave, outside work during furlough, and other information will be attached to the furlough letter.

Step 4 – The heads of each directorate will instruct their managers to notify and advise employees including those on travel, in training, on detail, or on leave, whether they are designated as excepted or non-excepted.

Step 5 – Managers will instruct all employees who are scheduled for travel or training status as to the requirements of a possible shutdown in advance of travel or training.

Step 6 – Managers will inform employees that no new contracts (annual appropriation funds) are to be entered into, no purchase orders are to be issued, etc.

Step 7 – Managers will remind employees who are retained during a shutdown due to a lapse in appropriations that they will be responsible for performing only those duties authorized by the Shutdown Plan as excepted, which includes those related to ensuring the safety of human life and securing government property, processing tax collection remittances, and criminal enforcement activities.

Step 8 – In accordance with the Federal Acquisition Regulation 42.1303, stop work orders will be issued to TTB contractors, as appropriate, by the assigned contracting officer. The active contract listing with annotation as to whether the contract is excepted or non-excepted is attached.

### **E. SUBSTITUTION OF PERSONNEL IN THE CONTINGENCY PLAN**

The Administrator, heads of a directorate, or designee is authorized to make substitutions of excepted employees in this Shutdown Plan, so long as the substituted personnel are performing authorized activities under this Shutdown Plan. The HR Service Provider will be notified of any change in employee furlough status. Employees will be contacted by telephone to substitute for an excepted employee or to recall employees to perform essential functions authorized in this Shutdown Plan. The CIO or designee will shut down access to TTB systems for all furloughed employees. If a furloughed employee is substituted or recalled, the CIO or designee will grant access to the TTB systems for him/her.

### **F. SHUTDOWN PROCEDURES**

In cases of shutdown, questions frequently arise concerning the leave status of employees who have been granted approved leave prior to the furlough. Annual, sick, court or military leave which has been approved for this furlough period is cancelled. The Director of HRD may issue supplemental guidance on leave status as required by individual shutdown situations.

Generally, employees on leave will be notified by their respective immediate supervisor as to the shutdown procedures and status of prior approved leave.

Employees in travel status or at temporary duty stations will be notified by their immediate supervisor to discontinue with their off-site business and to return home in adequate time as to not violate the Anti-Deficiency Act. The Assistant Administrator for Management/Chief Financial Officer will request a report from GovTrip of employees scheduled to be in travel status during or after the scheduled lapse in appropriations. This report will be sent to managers of those employees by e-mail so they may contact their employees about canceling travel or returning home.

TTB's HRD, AFMD, and the Finance and Performance Budgeting Division (FPBD) will coordinate with the Bureau of Public Debt Administrative Resource Center (BPD ARC) to

assist and ensure that the handling of budget matters related to the lapse in appropriations, the processing of critical personnel, payroll actions, employee notifications, acquisition issues, and all other administrative support issues are completed.

At the time the shutdown is initiated, employees will be advised to listen to media reports, i.e., television or radio, to receive information that the furlough has ended and when they are expected to return to work. In addition, employees may access information daily on the established TTB Hotline 1-888-882-4856 and/or the TTB public webpage [www.ttb.gov](http://www.ttb.gov).